

The York County Board of Commissioners, ex-officio the York County Board of Equalization, met July 19, 2010 at 7:00 p.m. as per notice in the York News Times on July 13, 2010, with Augustus M. Brown Jr. presiding, with Steve Neujahr, Eugene Bergen, Kurt Bulgrin and Patricia Bredenkamp present. Also present at the meeting was Ann Charlton, County Assessor.

The agenda of the meeting was posted on the bulletin board in the County Clerk's office and a copy of the agenda was made available to each Commissioner.

Brown announced that the open meetings law would be in effect and that a copy was posted outside the door and available on the table in the back of the room. Proof of publication was also available.

Moved by Neujahr, seconded by Bergen to adopt the agenda for the York County Board of Equalization for July 19, 2010; roll call: yeas, Neujahr, Bergen, Bulgrin, Bredenkamp and Brown; nays, none; motion carried.

#20 Delaine Gocke appeared before the Board regarding her property valuation protest on W 55' of IT 33 in 6-10-2 City of York. She was sworn in. She stated that the house is uninhabitable. Roof leaks which has created mold problems. Utilities have been disconnected. Furnace has been removed. Water meter has been removed. The sides of the garage are held together with a log chain. Buildings on this property are ready for the bull dozer. The value of the land should also be reduced because it is a small lot. She is requesting that the land be valued at \$6,500 and buildings \$0.00.

The Assessor stated that she now has it valued at 91% depreciation. Usually when it is disconnected from utilities, she takes it down to 95% until totally gone.

Moved by Bredenkamp, seconded by Neujahr to reduce the valuation of the property for the property tax protest for Delaine Gocke on W 55' of IT 33 in 6-10-2 City of York to a total of \$11,686; \$6,930 for land and \$4,756 for buildings as it is policy of the County Assessor to assess it at 95% depreciation on uninhabitable houses; roll call: yeas, Bredenkamp, Neujahr, Bergen, Bulgrin and Brown; nays, none; motion carried.

#26 Gilbert (Lindley) Kessler appeared before the Board regarding his valuation protest on S ½ NE ¼ & N ½ SE ¼ & SE ¼ SE ¼ of 8-12-1. He was sworn in. He stated that the land is all side hill and draw with some flooding out of crops most every year. House is 127 years old and needs roof, work and paint. Other out buildings needs paint also.

Moved by Bulgrin, seconded by Neujahr, that the protest on said property be denied as the Assessor has valued the property fairly and consistently with other properties in that area; roll call: yeas, Bulgrin, Neujahr, Bergen, Bredenkamp and Brown; nays, none; motion carried.

#27 Gilbert (Lindley) Kessler appeared before the Board regarding his valuation protest on NW ¼ SW ¼ 9-12-1. He stated that the draw runs SW to NE through this land and only 16 or 17 acres are level. The rest is steep side hill.

Moved by Bredenkamp, seconded by Bergen to deny property valuation protest filed by Gilbert L. Kessler on the NW ¼ SW ½ of 9-12-1 as all soils and uses are valued correctly and the value per acre is the same as land around the subject property; roll call: yeas, Bredenkamp, Bergen, Neujahr, Bulgrin and Brown; nays, none; motion carried.

#19 Ileen Swett filed a protest on IT 12 exc IT 15 and exc Hwy in E ½ SE ¼ of 12-10-3. Stated on the protest was "Per the State of NE. the largest parcel of land (14.20 acres) has little value due to no access. The 2 smaller parcels of land (1.24 acres and .87 acres) were given no value, leaving only the parcel with the house (4.67 acres) usable land.

After reviewing the property, the County Assessor determined that a portion of the acres are irrigated and that there is access to the property.

Moved by Bulgrin, seconded by Bredenkamp that on the property valuation protest filed by Ileen Swett on IT 12 exc IT 15 and exc Hwy in E ½ SE ¼ of 12-10-3 (16.27 ac) that the value on the land change from \$18,010.00 to \$26,226.00 due to the Assessor's discovery that there are more acres irrigated than what she had previously found and contrary to the protest statement, that there is access to that property; roll call: yeas, Bulgrin, Bredenkamp, Bergen, Neujahr and Brown; nays, none; motion carried.

#15 Ronald D Perkins appeared before the Board regarding his valuation protest on IT 1 – E325' of S402' SE ¼ SE ¼ of 9-9-3 (3 ac). He was sworn in. He had made only one improvement – a water heater. Improvements are needed here and there, but will not be afforded in the near future. He was questioning the number of acres. He stated that it was 2.999 ac.

Moved by Neujahr, seconded by Bergen to leave the value as assessed for IT 1 – E325' of S402' SE ¼ SE ¼ of 9-9-3 as Mr. Perkins was in and now understands the reason for valuation, method of valuation and number of acres; roll call: yeas, Neujahr, Bergen, Bredenkamp, Bulgrin and Brown; nays, none; motion carried.

#1 Kenneth Klepper – NE ¼ exc Hwy 21-10-1 (146.68 ac). After reviewing the information, it was,

Moved by Bulgrin, seconded by Neujahr that the property valuation protest filed by Kenneth Klepper on NE ¼ exc Hwy on 21-10-1 stay at land \$346,170; building \$67,545 for a total of \$413,715 for the County Assessor has made a proper valuation as it is comparable to other properties in that area and the consistent with soil and land use; roll call: yeas, Bulgrin, Neujahr, Bergen, Bredenkamp and Brown; nays, none; motion carried.

#2 Kenneth Klepper – SE ¼ NW ¼ & W ½ NW ¼ 16-10-1. It is too high for 50 acres creek pasture and 32 acres creek irrigated and not dry land.

Moved by Bredenkamp, seconded by Bulgrin on the property valuation protest filed by Kenneth Klepper on the SE ¼ NW ¼ & W ½ NW ¼ 16-10-1 that the valuation on the land be set at \$150,975 as that is correct for soil type and land uses; roll call: yeas, Bredenkamp, Bulgrin, Bergen, Neujahr and Brown; nays, none; motion carried.

#11 Richard Scheil – part of IT 4 lying North of IT 5 in 18-10-4 (6.31 ac). He noted that

Moved by Bulgrin, seconded by Neujahr that the property valuation protest filed by Richard Scheil on pt of IT 4 lying N it IT 5 in 18-10-4 remain as assessed as the land value of \$18,595 and buildings at \$17,788 for a total of \$36,383 as the property has been valued properly by its use and the protest form was not filed out correctly; roll call: yeas, Bulgrin, Neujahr, Bergen, Bredenkamp and Brown; nays, none; motion carried.

#29 Champion Home Builders % George McElroy & Associates filed a protest on Lts 4-7 Blk 1 York Industrial Park City of York (24.11 ac). They remarked that the value is higher than comparable properties. Value is higher than sales of similar properties. Economy has caused 60% reduction in production.

Moved by Bulgrin, seconded by Bergen that the property valuation protest filed by George McElroy & Associates with Mike Wren as the Agent on lots 4-7 Blk 1 York Industrial Park City of York be denied because the Assessor has valued it properly, it has been valued fairly based on its comparisons and that the filler also did not show or present any sort of comparables or evidence that the property should be valued any less than it is and valued for its proper use; roll call: yeas, Bulgrin, Bergen, Bredenkamp, Neujahr and Brown; nays, none; motion carried.

#23 Brian McDaniel filed a protest on W ½ W ½ SW ¼ exc Hwy & esc IT 2 and 3 in 30-9-2 (24.89 ac) He furnished a market analysis for their review.

Moved by Neujahr, seconded by Bulgrin to deny property valuation protest on Brian McDaniel on W ½ W ½ SW ¼ exc Hwy & exc IT 2 & 3 in 30-9-2 (24.89 ac) as it is comparable with the other values brought before us and the value of land and buildings are within the parameters of the comparables; roll call: yeas, Neujahr, Bulgrin, Bergen, Bredenkamp and Brown; nays, none; motion carried.

There being no further business, the Board adjourned at 8:27 p.m. The next meeting will be July 27, 2010 at 9:30 a.m. in the Commissioners room, lower level of the Courthouse.

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Augustus M. Brown Jr. Chairman  
York County Board of Commissioners

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Cynthia D. Heine, County Clerk  
York, Nebraska